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**From:**

**Sent:** Tue 9/2/2008 9:24 AM

**To:**

**Cc:**

**Subject:** RE: Sub S corp partners proposed adjustment

Partner identity is either a partnership item or affected item. Affected items cannot be addressed until after the partnership proceeding is complete. [GAF v. Commissioner](#), 114 T.C. 519 (2000).



Deductions that are otherwise allowable would not seem to be affected by the above. If a partner deducts partnership related deductions, it would not seem to matter whether he claimed them through a pass-thru entity S corp or directly on this own